



**ST-137RV**  
State Form 52705  
(R2 / 5-08)

Indiana Department of Revenue

**Affidavit of Exemption by a Nonresident  
on the Purchase of a Recreational Vehicle/Cargo Trailer**

**Purchaser's Information**

Name of Purchaser	Social Security or Federal Identification Number (mandatory)	
Address		
City	State	Zip Code

**Purchaser's Affidavit**

I understand that a person who issues an exemption certificate, with the intention of unlawfully avoiding the payment of the state gross retail or use tax, commits a Class B misdemeanor, per I.C. 6-2.5-9-1.

I hereby certify under penalty of perjury:

- Purchaser is not a resident of the State of Indiana.
- Purchaser is a legal resident of the State of \_\_\_\_\_.
- The Recreational Vehicle or Cargo Trailer described below will be removed from the State of Indiana within 30 days to be registered/titled in the state of \_\_\_\_\_.

Purchaser/Agent's Signature (indicate if an agent for the buyer – see instructions)	Date
Primary Operator's Driver License Number: _____	State of: _____

**Description of Purchase**

Year	Make	<input type="checkbox"/> New <input type="checkbox"/> Used
Model	VIN	<input type="checkbox"/> Recreational Vehicle
Total Selling Price	Trade Allowance Value	<input type="checkbox"/> Cargo Trailer*

\*Kentucky, Maine and Rhode Island residents must pay Indiana Sales Tax on Cargo Trailers.

**Seller's Information**

Name of Licensed Dealer/Seller		Tax must be collected if purchaser is a resident of a state/country listed below.  Arizona Mississippi California North Carolina Florida South Carolina Hawaii Canada Massachusetts Mexico Michigan <u>All nonresidents of the U.S.A. are taxable.</u>
Address		
City		
State	Zip Code:	
Indiana Registered Retail Merchant Number (10 digits + 3 digits)	BMV Dealer License Number (7 digits)	

**Seller's Affidavit**

I certify under penalty of perjury, the information contained in this form is true, correct and complete to the best of my knowledge and belief. A dealer who accepts an exemption certificate with the intention of helping the issuer unlawfully avoid paying the state gross retail or use tax, commits a Class B misdemeanor per I.C. 6-2.5-9-1.

Seller's Signature	Date
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**Seller Instructions:**

- All lines must be completed or exemption is invalid. Dealer may be held responsible for the sales tax if form is not fully completed.
- Keep a copy of the ST-137RV for dealer documentation of exemption.
- Mail the original ST-137RV to the Department of Revenue at the address shown within thirty (30) days of delivery.

Desk Audit – Mail Stop #104  
Indiana Department of Revenue  
100 N. Senate Ave., IGCN #241  
Indianapolis, IN 46204

## ST-137RV INSTRUCTIONS

1. The ST-137RV exemption certificate is to be used only by those sellers possessing an Indiana Bureau of Motor Vehicle Dealer License and an Indiana Department of Revenue Registered Retail Merchant Certificate.
2. Only nonresidents of Indiana may claim this exemption. An individual must sign the Purchaser's Affidavit. If the individual is acting as an agent for the purchaser the signature must indicate this relationship Example: Individual's Signature /Agent
3. The use of the ST-137RV exemption certificate pertains only to those sales that qualify as a Cargo Trailer or Recreational Vehicle as described by Indiana Statute IC 6-2.5-5-39.

IC 6-2.5-5-39 provides the definition of Cargo Trailer and Recreational Vehicle. Sec. 39 (a) As used in this section, "cargo trailer" means a vehicle: (1) without motive power; (2) designed for carrying property; (3) designed for being drawn by a motor vehicle; and (4) having a gross vehicle weight rating of at least two thousand two hundred (2,200) pounds. (b) As used in this section, "recreational vehicle" means a vehicle with or without motive power equipped exclusively for living quarters for persons traveling upon the highways. The term includes a travel trailer, a motor home, a truck camper with a floor and facilities enabling it to be used as a dwelling, and a fifth wheel trailer.

4. The selling dealer is required to provide the original ST-137RV exemption claim to the Indiana Department of Revenue for review within thirty (30) days of the delivery. For tax compliance purposes the Indiana Department of Revenue will forward a copy of the signed ST-137RV form to the state of residency of the purchaser.

Questions regarding the use of this form should be directed to the Indiana Department of Revenue at (317) 233-5162.